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ADMINISTRATIVE INFORMATION

2004 UPDATE

Self Serve

Taxpayers and authorized representatives can now check on the status of tax returns, get a summary of estimated payments or ask a question about tax accounts using the Michigan Department of Treasury convenient Customer Self-Service options. Taxpayers and authorized representatives are encouraged to use these new channels to get information quickly and efficiently. For individual income tax information call toll free 1-800-827-4000 or access the Treasury Web site at www.michigan.gov/iit. For business tax information access www.michigan.gov/bustax.

It is very important that Treasury has the proper security measures in place for customers to access account information over the Internet. For privacy and security reasons, customers will have to authenticate and correctly enter a combination of shared secrets (e.g., AGI, Gross Receipts, Account/Social Security number, etc.) before information can be accessed.

On the Web site, click the self-service option under Individual or Business. After verification of identification, choose the appropriate link. Additional information may be requested depending on the request. If more than one account will be checked, use the "Login/Logout" button located in the upper-right corner at the end of the Michigan banner to return to the customer login page. The next taxpayer can then be authenticated.

The following self-service options are available for individual tax accounts:

- Check the date Treasury is currently processing returns.
- Check if and when a refund, credit claim or energy draft has been issued for the current year and three prior years.
- Check to see if a refund, credit or energy draft has been returned to Treasury, direct deposited into an account or offset to a debt.
- Check the status of a letter sent to Treasury.
- Request copies of returns filed.
- Ask Treasury a question related to the account or check the status of a service request.
- Order copies of current and prior year tax forms.
- Request blank tax forms.

By calling the toll free number for Individual Taxes the Treasury Interactive Voice Response (IVR) system will be reached. Be cautioned that background noise or other conversations will be picked up by the IVR. Entering or saying the information required activates the IVR.

The IVR provides the current processing date and promotes self-service on the Web. Options available on the IVR include:

- Current year status - The customer enters a social security number and AGI. The IVR provides the following status information:
 - Completed with date
 - Pending review with date selected for review
 - Current processing date and date return should finish review
 - No record of return
 - The amount entered does not match Treasury records.
- Estimate payments - The customer enters a social security number and AGI from current year minus two and the year the payment is for. (For tax year 2003 enter the adjusted gross income from the 2001 return.) The IVR provides payment amount(s) and date(s), credit forward amount and date, no payments on file or transfers the caller to a Customer Service Representative (CSR).
- Prior year information - The customer enters a social security number, AGI and tax year for which they are seeking information. The IVR provides the following status information:
 - A payment amount and date
 - A refund amount and date
 - A partial paid amount with the date and balance due
 - Tax due amount
 - Credit forward amount and date
 - No record of return
 - More than one return filed
 - Amount entered does not match Treasury records
 - The return has been received and is currently being reviewed
 - The refund amount and credit forward amount and date.
- TeleHelp - This is pre-recorded tax information. The IVR will play a listing of topics with three-digit codes for customers to enter. The customer will then hear pre-recorded topics such as “where to go for help,” “requesting a copy of your return” or “refund offsets.” Multiple options can be checked during one call.

At this time there is limited information that can be accessed from the business link. However, Treasury is working to continuously expand the options available.

DISCLOSURE GUIDELINES

Michigan Department of Treasury employees are bound by disclosure laws as stated in Michigan Compiled Law [MCL 205.28(1)(f)] and the federal penal code. Employees of the Michigan Accounts Receivable Collection System (MARCS), an agency under contract with Michigan Department of Treasury, are bound by the same disclosure requirements as Treasury employees. The law prohibits the disclosure of confidential tax information to any person other than the taxpayer of record, unless the taxpayer provides a Power of Attorney (form 151) or gives written consent to allow the disclosure of his/her information to another individual.

A preparer's signature on a tax return is not sufficient authorization for disclosure of the contents of that return. Only general information about the status of a return (processed/not processed, received/not received) is available to the preparer.

Acceptable disclosure authorizations are:

- Form 151 Power of Attorney
- Copy of IRS Power of Attorney if modified to reference Michigan tax return information
- Checking the "authorization box" on the Michigan income tax return(s)
- Signed letter from the taxpayer authorizing release to the preparer or other person (family member, attorney, etc.) The letter or written authorization must contain the following information:
 - Taxpayer's name as it appears on the return or collection ledger
 - Taxpayer's address
 - Taxpayer's identification number (social security or federal employer number)
 - Tax year(s) involved
 - Type of tax
 - Name of person who is authorized to receive information
 - Expiration date of authorization
 - Taxpayer's signature and date.

Form 151 is available on Treasury's Web site at www.michigan.gov/treasury, by calling 1-800-827-4000 or by writing to:

*Customer Contact Division
Michigan Department of Treasury
Lansing, MI 48922*

Direct questions on disclosure guidelines to:

*Disclosure Office
Michigan Department of Treasury
Lansing, MI 48922*

TAXPAYER BILL OF RIGHTS

The Taxpayer Bill of Rights is a two-bill package, which was signed by the Governor on April 1, 1993, with immediate effect. The bills place in statute several Department practices, require the development of at least two brochures for the public, equalize interest rates and make changes to time frames relating to the appeals and collections processes.

Provisions of Public Act 13 of 1993

Public Act 13 of 1993:

- Requires the preparation of a general brochure for taxpayers, which outlines rights and responsibilities.
- Requires the Department to send a non-threatening letter of inquiry when it is believed a taxpayer owes additional tax. While this is general practice, the bill codifies the practice to ensure consistency. The letter of inquiry is not required if the taxpayer files a no-remittance tax due return, affirmatively admits that a tax is due and owing, or if the deficiency results from a Michigan Department of Treasury audit.
- Increases the length of time the taxpayer has to request an informal conference from 20 days to 30 days from receipt of the Intent to Assess, requires that the hearing be set at a mutually agreeable location and time, allows the taxpayer to appoint a third party to represent him/her at the conference and allows the participants to record the proceedings with prior notification of the parties involved.
- Increases the length of time the taxpayer has to appeal the Order of Decision from the informal conference to the Tax Tribunal from 30 days to 35 days.
- Protects confidential taxpayer information from subpoena if the court order is for a non-tax matter (i.e., prevents the collection of confidential taxpayer information for court matters that do not pertain to tax matters).
- Requires the prompt release of liens and levies. If a lien is placed and the debt for which it was placed is paid, the Department must release the lien in 20 business days. If the lien was placed improperly, the Department must release the lien in 5 business days. Likewise, if a liability for which a levy has been placed is satisfied, the Department must release the levy in 10 business days. If, however, the levy was placed improperly, the Department must release that levy in 3 days. If the lien or levy has been placed improperly, the Department must reimburse associated bank/administrative fees to the taxpayer.

Provisions of Public Act 14 of 1993

Public Act 14 of 1993:

- Requires the Department of Treasury to promulgate rules that set standards for fair and courteous treatment of the public and to develop a system to monitor employee responses. Also requires the Department to implement procedures governing an informal conference.
- Requires the Department to develop guidelines governing employee responses to the public and standards for tax audit activities. The Taxpayer Rights Handbook is available to the general public and practitioners and has been distributed to all employees of the Bureau of Revenue. Copies may be obtained by calling 1-800-827-4000.
- Requires the Department to develop a brochure primarily intended for tax preparers which explains audit and collection procedures and communications with taxpayers during audits and the collection process.
- Provides for damage awards to taxpayers (ceiling \$10,000) in the event the Department has “recklessly disregarded” a law, rule, procedure, or written guideline of the Department in administering a tax act.
- Provides that the Department will send copies of tax records and correspondence to a taxpayer’s representative if the taxpayer requests in writing that the Department do so.
- Equalizes the interest rate for deficiencies and overpayments.
- Requires that the Department develops guidelines defining “reasonable cause for waiver of penalty,” and requires the Department to waive penalty if a taxpayer demonstrates that reasonable cause criteria have been met.
- Provides that the Department may not assess a taxpayer any penalty for underpayment of estimates if the taxpayer was not required to file estimated payments in the previous tax year.
- If a taxpayer’s deficiency or request for excessive refund results from the taxpayer’s reliance on erroneous written information from the Department, civil and criminal penalties are waived.

ADMINISTRATIVE DISPUTE RESOLUTION

Treasury makes every effort to resolve taxpayer account problems/disputes at the lowest possible level. If a taxpayer has been unsuccessful in resolving a problem through normal channels, he/she should contact the Taxpayer Advocate. The Taxpayer Advocate is charged with prompt resolution of disputes, including return problems, billing issues and collections disputes. The Taxpayer Advocate represents the interests of individual taxpayers, business taxpayers and the taxpaying public in the policy and operations areas. The Problem Resolution Office is an adjunct to the Advocate's office.

The Practitioner Hotline was established for use by professional preparers to contact the Department on behalf of their clients. This is a voice mail system that ensures a 48-hour callback to the practitioner to respond to their inquiry. Practitioners receive priority service from the Problem Resolution Office that staffs the Practitioner Hotline.

Contact numbers for these areas are:

<i>Taxpayer Advocate</i>	<i>(517) 636-4001</i>
<i>Practitioner Hotline</i>	<i>(517) 373-0616</i>
<i>Registration</i>	<i>(517) 636-4660</i>

BILLINGS / APPEALS / COLLECTIONS

Prior to assessing a tax, Treasury will contact a taxpayer by sending a letter of inquiry which indicates type and amount of tax owed, why it is owed, and the options a taxpayer has to resolve the situation. The letter will provide a contact in the Department to discuss the tax due.

Note: A taxpayer will receive an assessment notice instead of a letter of inquiry if the tax due is the result of: a Michigan Department of Treasury audit, the taxpayer filing a tax due return without payment of the tax, or if the taxpayer acknowledges that there is tax due prior to contact by the Department.

The taxpayer has 30 days to respond to the letter of inquiry. If the taxpayer disagrees with the letter, he/she should respond to the Department as directed in the letter. If the taxpayer does not respond or pay the amount shown due on the letter of inquiry, the Department will issue an intent to assess. The intent to assess indicates the tax, penalty and interest due as well as the taxpayer's appeal rights. The taxpayer has 30 days to appeal the intent to assess by requesting an informal conference to discuss the intent to assess. If the taxpayer does not request a conference or pay the amount due in 30 days, the Department will issue a final assessment. The taxpayer must pay or appeal to the Michigan Tax Tribunal within 35 days or to the Court of Claims within 90 days. Payment of the undisputed amount is required at time of appeal. Decisions of the Tax Tribunal or the Court of Claims may be appealed to the Court of Appeals and, ultimately, to the Michigan Supreme Court. **Note:** The exception is Estate Tax disputes, which are appealed to the Probate Court.

The taxpayer has the option to make payment in full of the tax, penalty and interest at any time in the billing cycle. The taxpayer may also request an installment agreement to pay the debt. **APPLICABLE PENALTY AND INTEREST CONTINUE TO ACCRUE UNTIL THE TAX BALANCE DUE IS PAID IN FULL.** Payments apply first to interest, then to penalty, and finally to tax.

It is critical that the taxpayer or taxpayer's representative contact the Department immediately upon receiving a letter of inquiry or a billing. If the taxpayer neither appeals the assessment nor makes payment or payment arrangements, the account goes into active collections and will be referred to the Michigan Accounts Receivable Collection System (MARCS) for collection. (MARCS is a collection agency under contract to the Department of Treasury.) MARCS employees are trained as collectors only and are not able to make adjustments or corrections to billings. If payment or payment arrangements are not made when the account is being handled by MARCS, liens on the taxpayer's home, business or personal property may be placed to protect the State's interests. In addition, bank or wage levies may be issued to collect the amount due.

FORMS

Distribution for 2004 Forms

Michigan reproducible forms will be distributed to practitioners on compact disc (CD) again this year. The CD for 2004 will contain most business forms as well as individual forms. Preparers on our mailing list will receive the CD in early January.

Current and prior year forms are available on Treasury's Web site at www.michigan.gov/treasury. Current year forms may also be requested and received by fax by calling (517) 241-8730 from a fax phone to place your order. The requested forms will be faxed directly to your machine.

Forms are available by calling 1-800-827-4000.

Address mail orders to:

*Customer Contact/Forms Request Unit
Michigan Department of Treasury
Lansing, MI 48922*

Blank year 2005 MI-1040ES formsets will be included in the CD and reproducible packet. Personalized MI-1040ES formsets will be mailed in late January or early February to taxpayers who paid 2004 quarterly individual income tax estimates. Use personalized forms whenever possible. Personalized forms ensure that the correct account is credited. **Never photocopy** personalized forms for someone else's use. Personalized forms are coded with the taxpayer's social security number(s) and are optically scanned. Coded information is machine readable on photocopies and through correction tape and fluid. As a result, an incorrect account may be credited.

Filing Deadlines

Filing deadlines for the various individual, business and miscellaneous taxes are as follows:

<u>Tax</u>	<u>Due Date</u>
Individual Income Tax	15 th of April
Individual Tax Estimates	15 th of April, June and September of tax year and January 15 of following year
Estate Tax	9 months from date of death
Fiduciary Tax	On or before 15 th day of fourth month after close of tax year
Fiduciary Tax Estimates	15 th of April, June and September of tax year and January 15 of following year
Home Heating Credit Claim	30 th of September immediately following tax year for which credit is claimed
Sales Tax*	Monthly Filer - effective with the September 2004 return, on or before the 20 th of the following month with a discount for early or timely remittance. Quarterly Filer - effective with the September 2004 return, on or before the 20 th of the following month with a discount for early or timely remittance. Annual Filer - February 28 with discount for early remittance
Use Tax*	Same as Sales Tax
Withholding Tax*	Monthly Filer - effective with the September 2004 return on or before 20 th day of following month Quarterly Filer - effective with the September 2004 return, on or before the 20 th day of month following quarter Annual Filer - February 28

<u>Tax</u>	<u>Due Date</u>
Single Business Tax	Calendar Year Filer - April 30 Fiscal Year Filer - last day of 4 th month after end of tax year
Michigan Tobacco Tax Return (322)	20 th of each month following reporting period
Tobacco Products Licenses (336)	Annually by July 1
Motor Carrier	
• Motor Carrier Application (660)	Annually by January 1
• Motor Carrier Diesel Fuel Return (3161)	Last day of month following end of quarter

*Certain sales, use and withholding tax accounts may be required to file an accelerated basis.

Note: Effective April 1, 2003 the following changes have occurred regarding filing requirements for Motor Carriers:

1. In-state Motor Carriers are no longer required to be licensed.
2. In-state Motor Carriers are no longer required to file monthly returns.

IFTA

• IFTA Fuel Tax Application (2823)	Annually by January 1
• IFTA Return (IFTA-100-MN)	Last day of month following the end of quarter
• IFTA Return (IFTA-101-MN)	Last day of month following the end of the quarter

Motor Fuel

• Importer Aviation Fuel Tax Return (3722)	20 th of month following end of quarter
• Importer Diesel Tax Return (3720)	20 th of month following end of quarter
• Importer Gasoline Tax Return (3721)	20 th of month following end of quarter
• Industrial Process Reseller (3815)	20 th of month following end of quarter

<u>Tax</u>	<u>Due Date</u>
• Liquefied Petroleum Gas Tax Return (577)	20 th of month following end of quarter
• Marine Retail Diesel Tax Return (3769)	20 th of month following end of quarter
• Retail Dealer/Fuel Vendor Diesel Tax Return (3723)	20 th of month following end of quarter
• Supplier Aviation Fuel Tax (3719)	20 th of every month
• Supplier Diesel Fuel Tax (3717)	20 th of every month
• Supplier Gasoline Fuel Tax (3718)	20 th of every month
• Terminal Operator Annual Return (3877)	On or before February 25 th of the following year
• Terminal Operator Monthly Report (3716)	20 th of every month
• Three-Day Payment Voucher (3778)	Three business days after taxable event
• Transporter Quarterly Report (3724)	20 th of month following end of quarter
• Blender (3791)	20 th day of every month
• Bonded Importer Estimated Payments (3819)	20 th day of every month
• Carrier Report (3715)	20 th day of every month

Severance Tax

• Severance Tax (382)	25 th of each month following the report month
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Note: Effective April 1, 2003 the following changes have occurred regarding filing requirements for Motor Fuel:

1. Fuel vendors are not required to file a return (3723). Fuel vendors are not required to be licensed.
2. Retail dealers are not required to file a return (3723). Retail dealers are not required to be licensed.
3. Industrial process resellers are not required to file a return (3815).
4. Licensed exporters are required to file form 4004 on the 20th day of the month following the end of the quarter.

5. Supplier aviation, diesel and gasoline returns (3719, 3717 and 3718) have been combined and renamed Fuel Supplier Return (3798), due the 20th day of every month.
6. Importer aviation, diesel and gasoline returns (3720, 3721 and 3722) have been combined and renamed the Fuel Importer Return (3992), due the 20th day of the month following the end of the quarter.

Effective May 20, 2003 (the due date for the April return) terminal operators, suppliers and permissive suppliers are required to **file** electronically. Beginning August 20, 2003 (the due date for the July return) suppliers must **pay** electronically. Additional electronic filing information can be found on Treasury's Web site at www.michigan.gov/motorfuelefile.

PENALTY AND INTEREST

The Revenue Act's provisions for penalty and interest are as follows:

Civil Penalties Imposed Under the Revenue Act (Public Act 122 of 1941, as Amended)

<u>Section No.</u>	<u>Condition</u>	<u>Provision</u>
19(3)	Non-negotiable remittance	25% of the tax due
21(3)	Frivolous protest	\$25 or 25% of the tax due, whichever is greater
23(2)	Interest	1% above the prime interest rate to be adjusted on January 1 and July 1 of each year
23(3)	Negligence	10% of the deficiency (minimum \$10)
23(4)	Intentional disregard of the law	25% of the deficiency (minimum \$25) or rules
23(5)	Civil fraud	100% of the deficiency

Failure or refusal to:

24(2)	• File a return	5% per month of the tax due (maximum 50%, minimum \$10) for notices of intent to assess issued before February 28, 2003.
		5% per month of the tax due (maximum 25%) for notices of intent to assess issued after February 28, 2003.
24(2)	• Pay a tax	5% per month of the tax due (maximum 50%, minimum \$10) for notices of intent to assess issued before February 28, 2003.
		5% per month of the tax due (maximum 25%) for notices of intent to assess issued after February 28, 2003.
24(5)	• File an informational return	\$10 per day (maximum \$400)
30	Interest on refund returns	1% above the prime interest rate to be adjusted on January 1 and July 1 of each year

**Criminal Penalties Imposed
Under the Revenue Act
(Public Act 122 of 1941, as Amended)**

<u>Section No.</u>	<u>Condition</u>	<u>Provision</u>
27(2)	False or fraudulent return or false statement in return	Felony (maximum fine of \$5,000, imprisonment for not more than 5 years, or both)
27(2)	Aid, abet, or assist another in attempt to evade the payment of a tax, or part of a tax, or file false claim for credit or refund, either in whole or in part	Felony (maximum fine of \$5,000, imprisonment for not more than 5 years, or both)

27(3)	Perjury (a person knowingly swears to or verifies a false or fraudulent return or a return containing a false or fraudulent statement, with the intent to aid, abet, or assist in defrauding the State)	Fines and/or imprisonment as provided under the general provisions of the Michigan Compiled Laws. This may be imposed in addition to the provisions of Section 27(1) and (2) of the Revenue Act.
27(4)	Person is not guilty under Sections 27(1) and 27(2) but knowingly violates any other provision of this Act	Misdemeanor (fine of not more than \$1,000, or imprisonment for not more than 1 year, or both)

Interest

The interest rate for tax due and refunds is the prime rate plus 1%, adjusted on January 1 and July 1. Interest on refunds is computed from 45 days after the return is filed or 45 days after the due date of the return, whichever is later. *See Revenue Administrative Bulletin 2003-1 on Treasury's Web site at www.michigan.gov/treasury.*

Waiver of Penalty

Law sets penalty on tax due. The taxpayer has the option to request waiver of penalty, and the Department will grant a waiver if the taxpayer demonstrates that reasonable cause existed which prevented timely payment of the tax due. Examples of reasonable cause are: death or serious illness of the taxpayer or the individual primarily responsible for filing returns and making tax payments; extenuating circumstances such as fire, theft or criminal acts against the taxpayer; or misapplication of payments by the Department. Lack of funds or poor bookkeeping practices do not constitute reasonable cause for waiving penalty.

All requests for waiver of penalty must be made in writing and must explain why the waiver is being requested. Requests for waiver of penalty should be directed to the Customer Contact Division for consideration.

INTERCEPTING REFUNDS

The Revenue Act **requires** the Department of Treasury to intercept any monies due a taxpayer and to apply those funds to outstanding state debts. The Department will intercept and apply tax refunds, overpayments from assessments, and vendor payments. Tax debts or money owed to other agencies such as Family Independence Agency, Department of Community Health or Friend of the Court are collected by Treasury, as are defaulted student loans. The Department also receives court orders for garnishment of tax refunds, which require it to intercept tax refunds and send those monies to the garnishing agency. If the taxpayer files jointly, and his/her spouse is not liable for the debt, the taxpayer will receive a form which allows the non-obligated spouse to compute and claim his/her portion of the tax refund.

WEB SITE

Treasury's Web site www.michigan.gov/treasury offers information about property taxes, unclaimed/abandoned property, revenue, local governments and investments. Revenue Administrative Bulletins, tax forms, statute, court cases, frequently asked questions on a number of issues, and contact names and numbers may also be found by visiting the Web site.

CONTACT NUMBERS

For your convenience, the Department offers the following toll-free number:

Income Tax Information/Tax Forms	1-800-827-4000
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For answers to specific tax questions, call the appropriate number listed below:

Individual Taxes:	
Income Tax	1-800-827-4000
Estate/Inheritance Tax	(517) 636-4330
Motor Fuel Tax	(517) 636-4600
Motor Carrier Tax	(517) 636-4580
Sales, Use and Withholding Taxes	(517) 636-4730
Single Business Tax	(517) 636-4700
Tobacco and Cigarette Taxes	(517) 636-4630

If questions about assessments, payments and/or payment arrangements, contact:

Collection Division	(517) 241-4900
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Also see numbers listed in "Administrative Dispute Resolution" section of this chapter.

Contact List on Web

The Michigan Department of Treasury Contact List is available on Treasury's Web site at www.michigan.gov/treasury. This List is updated as changes occur.

Protect Your Privacy

Because the Internet is not a secure environment, **never** send confidential information (e.g., Social Security numbers, tax account numbers) over the Internet. To further protect taxpayers' privacy, Treasury will not send sensitive or confidential information over the Internet in response to e-mail inquiries.

To ensure the privacy of account information, mail inquiries (via U.S. mail) to the appropriate tax or administrative division at the Michigan Department of Treasury, Lansing, Michigan 48922. Include your complete name, address and Social Security number (or federal identification number for businesses).

The Department is not responsible for the misdirection or misuse of any information, which may be transmitted via e-mail across the Internet.

HELPFUL INFORMATION

Calling

Always have the letter, notice of inquiry, notice of adjustment, assessment, etc., in front of you for reference. Always read the entire letter before calling and then call the number provided. If referring to a notice of adjustment that has been faxed, make sure the back of the notice is included. The back of the notice of adjustment includes an explanation of all adjustments to the return and/or payments.

A phone call does not constitute a response to our letters. A valid response constitutes mailing the documentation requested in our correspondence, along with any necessary explanations.

If staff is not available to take the call, leave a detailed voice mail message. Include the following information:

- Taxpayer's name and phone number
- Taxpayer's TR number or federal identification number or Social Security number
- Years for which taxpayer is being contacted
- Any other pertinent information.

Writing

Always mail a copy of Treasury's correspondence with correspondence. This will help route correspondence to the proper person in a timely manner.

- Include TR number or federal identification or Social Security number on all correspondence.
- Include daytime telephone number.
- Address correspondence to the name or unit listed on the correspondence.
- If mailing returns, always keep a copy for your records. Treasury does not mail back original returns.

- Be sure to submit documentation for all the years in question, not just the years for which there is a liability.

Making a Payment

- **Always** write TR number or federal identification number or Social Security number on check.
- Indicate the type of tax being paid: single business tax; income tax; sales, use or withholding tax. In the event the check gets separated from the return or documentation, the payment can be properly applied to the account.
- If submitting multiple returns for one particular tax, one check can be written for the total amount due.
- If paying more than one type of tax, it is best to write a separate check for each tax and mail the checks to the address indicated on the return.
- Never send a check or money order without some form of documentation. This could cause a lengthy delay in determining what the payment is for.

Treasury Letters

The Michigan Department of Treasury sends letters to taxpayers for a variety of reasons. It is very important for taxpayers to read their letter carefully and respond as directed in the letter. Some of the more frequent types of letters are discussed below.

- If Treasury is unable to process a return with the information provided, a letter of inquiry may be sent requesting additional information. If a taxpayer receives a letter of inquiry, he or she should respond in writing within 30 days, sending a copy of the original letter and all the requested information to the address provided in the letter. Failure to respond or provide all of the information requested may result in the denial or reduction of refunds, or in additional tax due.
- If the review of a return results in adjustments, the Department will send the taxpayer a letter of explanation. If the taxpayer disagrees with the adjustments, he or she should write to the Department of Treasury requesting a re-evaluation. The letter should explain why the taxpayer feels the adjustments are incorrect and should include documents to support the taxpayer's claim.

Taxpayers should always keep a copy of any correspondence sent to or received from the Department of Treasury. For questions regarding a letter, taxpayers should call the number provided on the letter or 1-800-827-4000 to speak with a customer service representative.

Other

A change of address for business accounts should be reported to Registration Section at (517) 636-4660. This will ensure that returns and correspondence are mailed to the correct address.